UNITED NATIONS **ST**

Secretariat

ST/SGB/1998/13
1 June 1998

SECRETARY-GENERAL'S BULLETIN

ORGANIZATION OF THE OFFICE OF PROGRAMME PLANNING, BUDGET AND ACCOUNTS

The Secretary-General, pursuant to Secretary-General's bulletin ST/SGB/1997/5, entitled "Organization of the Secretariat of the United Nations", and for the purpose of establishing the organizational structure of the Office of Programme Planning, Budget and Accounts, promulgates the following:

Section 1

General provision

The present bulletin shall apply in conjunction with Secretary-General's bulletin ST/SGB/1997/5, entitled "Organization of the Secretariat of the United Nations".

Section 2

Functions and organization

2.1 The Office of Programme Planning, Budget and Accounts:

(a) Is the central service on matters related to programme planning, budget and accounts;

(b) Administers and ensures compliance with the Financial Regulations and Rules and the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation; and relevant legislative mandates;

(c) Establishes and applies the budgetary and accounting policies and procedures of the United Nations;

(d) Plans, administers and coordinates the use of all resources made available to the Organization and ensures their effective and efficient use, directly or through delegation of authority and/or instructions to other offices of the United Nations at Headquarters and overseas;

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(e) Accounts for and reports to the appropriate authorities on the use made of United Nations finances;

(f) Implements and operates the Integrated Management Information System (IMIS), in particular by providing specifications for changes and conducting user acceptance tests, support of the departments and offices with delegated administrative authority and the monitoring of the operations of the system.

2.2 The office is divided into organizational units, as described in the present bulletin.

2.3 The office is headed by the Assistant Secretary-General, Controller. The Controller and the officials in charge of each organizational unit, in addition to the specific functions set out in the present bulletin, perform the general functions applicable to their positions, as set out in Secretary-General's bulletin ST/SGB/1997/5.

Section 3

Assistant Secretary-General, Controller

3.1 The Assistant Secretary-General, Controller is accountable to the Under-Secretary-General for Management.

3.2 The Controller is responsible for the activities of the Office of Programme Planning, Budget and Accounts and supervises three organizational entities, namely, the Accounts Division, the Peacekeeping Financing Division and the Programme Planning and Budget Division; administers, as delegated, the Financial Regulations and Rules and ensures compliance therewith; advises the Secretary-General and the Under-Secretary-General for Management on policy matters with respect to the budget, plans, work programmes and finances of the United Nations; represents the Secretary-General in the committees of the General Assembly, the Advisory Committee on Administrative and Budgetary Questions, the Committee for Programme and Coordination in the presentation of the budget outline, the biennial programme budgets, medium-term plans, peacekeeping budgets and budget performance reports; and represents the Secretary-General in other bodies and working groups of the United Nations systems and other international forums on budgetary and financial matters; and establishes budgetary and accounting policies, procedures and guidelines for the Organization; and exercises financial control of the resources of the Organization.

Section 5

Office of the Assistant Secretary-General, Controller

5.1 The core functions of the Office of the Assistant Secretary-General, Controller are as follows:

(a) Assisting the Controller in his overall direction, supervision and management of the Office of Programme Planning, Budget and Accounts;

(b) Discharging responsibilities as delegated to the Controller under the Financial Regulations and Rules;

(c) Preparing policy papers, reports and guidelines on planning, programming, budgetary and accounting matters;

(d) Coordinating interdepartmental activities relating to planning, programming, budgetary and accounting matters;

(e) Providing substantive and secretariat services to the Advisory Panel on Management and Finance.

Section 6

Accounts Division

6.1 The Accounts Division is headed by a Director who is accountable to the Assistant Secretary-General, Controller.

6.2 The core functions of the Accounts Division are as follows:

(a) Maintaining the accounts of the United Nations;

(b) Recording income and expenditure; reconciling bank accounts; and monitoring and collecting the financial assets of the Organization;

(c) Preparing financial statements, including the biennial financial report, and the annual peacekeeping financial report; preparing cash-flow reports for regular budget and peacekeeping; and prepares other special financial reports as required;

(d) Processing the payment of salaries and related allowances, other benefits and entitlements to United Nations staff; processing payments to vendors and other contractors; and effecting other payments in respect of the financial obligations of the Organization;

(e) Administering the group health and life insurance programme; establishing coverage requirements and arranging for commercial insurance; providing secretariat services to the Advisory Board on Compensation Claims and the United Nations Claims Board; administering compensation payments under the provision of Appendix D/Rev.1 and Amend.1 to the Staff Rules;

(f) Implementing and operating components of IMIS;

(g) Providing system support for the maintenance of the general accounting system, the payroll system, after-service health insurance, income tax reimbursement processing and support, and together with the Field and Logistics Division of the Department of Peacekeeping Operations, of field accounting and payroll systems used in peacekeeping operations;

(h) Performing the approving officer functions for Headquarters transactions as delegated by the Controller.

Section 7

Peacekeeping Financing Division

7.1 The Peacekeeping Financing Division is headed by a director who is accountable to the Assistant Secretary-General, Controller.

7.2 The core functions of the Peacekeeping Financing Division are as follows:

(a) Establishing policies, procedures and methodology for estimation of resource requirements and providing policy guidance, consistent with the Financial Regulations and Rules, on matters relating to the financing of peacekeeping operations;

(b) Preparing and presenting to the legislative bodies the Secretary-General's annual budgets and performance reports, their related liquidation budgets, and reports on the disposition of assets; annual reports on the Support Account for peacekeeping operations; and other reports concerning administrative and budgetary aspects of the financing of peacekeeping operations; statements to the Security Council and other reports on activities authorized by the Security Council resolutions other than peacekeeping operations;

(c) Monitoring the cash-flow status of the special accounts for each peacekeeping operation, recommending the short-term investment of cash not immediately required for each of the special accounts; authorizing payment to Governments for settlement of their certified death and disability, contingent-owned equipment and letters-of-assist claims; and with regard to troop cost reimbursements to Governments, determining average monthly troop strengths, establishing amounts reimbursable and initiating payments;

(d) Providing substantive services to the Advisory Committee on Administrative and Budgetary Questions and the Fifth Committee of the General Assembly on peacekeeping financing issues;

(e) Implementing and operating the components of IMIS.

Section 8

Programme Planning and Budget Division

8.1 The Programme Planning and Budget Division is headed by a director who is accountable to the Assistant Secretary-General, Controller.

8.2 The core functions of the Programme Planning and Budget Division are as follows:

(a) Developing and implementing policies, procedures and methodology, consistent with the Financial Regulations and Rules and the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation, on matters related to the programme budget and extrabudgetary resources;

(b) Enhancing the integrated process of planning, programming, and budgeting in all sectors of the programme budget of the Organization;

(c) Preparing and presenting to the legislative bodies the Secretary-General's budget outline; biennial programme budgets; medium-term plans and revisions thereto; budget performance reports; and other reports on budgetary matters, including statements on programme budget implications of new activities, as well as revised or supplementary programme budget proposals;

(d) Establishing control reporting systems and procedures relating to the implementation of programme budgets, medium-term plans and extrabudgetary funds to ensure the economical and proper use of resources approved by the General Assembly;

(e) Implementing and operating the components of IMIS;

(f) Providing substantive services on programme and budgetary issues to the Fifth Committee and other committees of the General Assembly, the Economic and Social Council and its subsidiary bodies, the Advisory Committee on Administrative and Budgetary Questions and the Committee for Programme and Coordination.

Section 9

Final provision

9.1 The present bulletin shall enter into force on 1 June 1998.

9.2 Secretary-General's bulletin of 22 May 1996, entitled "Functions and organization of the Office of Programme Planning, Budget and Accounts" (ST/SGB/Organization, Section: OPPBA), is hereby abolished.

(Signed) Kofi A. ANNAN
Secretary-General